Missouri Public Service Commission Company: Missouri American Water Company Total Company - Water and Waste Water

Detail Summary of Adjustments For the Test Year Ended December 31, 2010

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Line No.

2				Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		Test Year	CAS-14 p1	CAS-14 p2	CAS-14 p3	CAS-14 p4	CAS-14 p5	CAS-14 p6	CAS-14 p7	CAS-14 p8
4	Line		Ended	Labor	Group Ins	Pension	401K	Payroll Taxes	Fuel & Power	Chemical	Purch Water
5	Number	Description	31-Dec-10	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor	\$27,397,930	-\$320,978							
7	9	Purchased Water	\$566,097								\$59,330
8	10	Fuel and Power	\$9,907,147						\$1,611,244		
9	11	Chemicals	\$10,226,622							\$917,115	
10	12	Waste Disposal	\$1,207,406								
11	13	Support Services	\$30,235,664								
12	14	Group Insurance	\$8,327,507		-\$777,479						
13	15	Pensions	\$4,223,164			\$106,849					
14	16	Regulatory Expense	\$879,748								
15	17	Insurance Other Than Group	\$3,114,971								
16	18	Customer Accounting	\$4,998,460								
17	19	Rents	\$333,115								
18	20	General Office Expense	\$1,773,820								
19	21	Miscellaneous	\$10,033,656				-\$39,198				
20	25	Maintenance - Other	\$9,190,337								
21											
22		Total Operations and Maintenance	\$122,415,644	-\$320,978	-\$777,479	\$106,849	-\$39,198	\$0	\$1,611,244	\$917,115	\$59,330
23											
24	27	Depreciation	\$22,269,526								
25	28	Amortization	\$4,807,921								
26											
27		Total Depreciation and Amortization	\$27,077,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28											
29	29a	Property Taxes	\$13,490,535								
30	29b	Payroll taxes	\$2,141,962					-\$74,546			
31	29c	Gross Receipts Taxes	\$1,677,923								
32	29d	Other General Taxes	\$447,806								
33											
34		Total Taxes other than income	\$17,758,226	\$0	\$0	\$0	\$0	-\$74,546	\$0	\$0	\$0
35											
36											
37											
38											
39											
40											
41											

Missouri Public Service Commission Company: Missouri American Water Company Total Company - Water and Waste Water

Detail Summary of Adjustments For the Test Year Ended December 31, 2010

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Line No. 1

23	2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
Society Description Expense Expense	3	168			CAS-14 p10							
B	4						•		•			
Purchased Water	· ·			Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
10	-											
11	, ,											
12	-											
11 13 Support Services	-											
14 Group Insurance	-			-\$153,809								
15	L-						\$1,818,481					
16	-											
15	L-											
18			Regulatory Expense		-\$322,323							
19	-					\$873,919						
18	16		Customer Accounting									
19	17	19										
25 Maintenance - Other	18	20	General Office Expense									
Total Operations and Maintenance -\$153,809 -\$322,323 \$873,919 \$1,818,481 -\$48,685 -\$872,369 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	19	21	Miscellaneous						-\$872,369			
Total Operations and Maintenance	20	25	Maintenance - Other					-\$48,685				
23	21											
23	22		Total Operations and Maintenance	-\$153,809	-\$322,323	\$873,919	\$1,818,481	-\$48,685	-\$872,369	\$0	\$0	\$0
25											·	
Total Depreciation and Amortization \$0		27	Depreciation									
Total Depreciation and Amortization \$0	25	28	Amortization							-\$4,307,643		
28 29a Property Taxes \$664,508 30 29b Payroll taxes \$328,712 31 29c Gross Receipts Taxes \$328,712 32 29d Other General Taxes \$328,712 33 Total Taxes other than income \$0 \$0 \$0 \$0 \$664,508 \$328,712 35 Total Taxes other than income \$0 \$0 \$0 \$0 \$664,508 \$328,712 36 Total Taxes other than income \$0 \$0 \$0 \$0 \$664,508 \$328,712 36 Total Taxes other than income \$0 \$0 \$0 \$0 \$0 \$664,508 \$328,712 36 Total Taxes	26											
29 Property Taxes \$664,508 30 29b Payroll taxes \$328,712 31 29c Gross Receipts Taxes \$328,712 32 29d Other General Taxes \$328,712 33 Total Taxes other than income \$0 \$0 \$0 \$0 \$664,508 \$328,712 35 Total Taxes other than income \$0 \$0 \$0 \$0 \$664,508 \$328,712 36 Total Taxes other than income \$0 \$0 \$0 \$0 \$664,508 \$328,712 36 Total Taxes	27		Total Depreciation and Amortization	\$0	\$0	\$0	\$0	\$0	\$0	-\$4,307,643	\$0	\$0
29b Payroll taxes	28											
29b Payroll taxes	29	29a	Property Taxes								\$664,508	
32 29d Other General Taxes Secondary Control Taxes Secondary <	30	29b										
33												\$328,712
34	32	29d	Other General Taxes									
35	33											
36 37 38 39	34		Total Taxes other than income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$664,508	\$328,712
37 38 39	35											
37 38 39	36											
38 39												
39												
41	-											

Detail Summary of Adjustments For the Test Year Ended December 31, 2010

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2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule		
3	168		CAS-14 p18	CAS-14 p19	CAS-14 p20	CAS-14 p21	CAS-14 p22	CAS-14 p23	Present	Total Present
4	Line			Regulatory Asse	Uncollectible	Depreciation	Postage	Heat fuel adj	Rate	Rates
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Adjustments	Expense
6	8	Labor							-\$320,978	\$27,076,952
7	9	Purchased Water							\$59,330	\$625,427
8	10	Fuel and Power							\$1,611,244	\$11,518,391
9	11	Chemicals							\$917,115	\$11,143,737
10	12	Waste Disposal							-\$153,809	\$1,053,597
11	13	Support Services							\$1,818,481	\$32,054,145
12	14	Group Insurance							-\$777,479	\$7,550,028
13	15	Pensions							\$106,849	\$4,330,013
14	16	Regulatory Expense							-\$322,323	\$557,425
15	17	Insurance Other Than Group							\$873,919	\$3,988,890
16	18	Customer Accounting			\$114,314		\$16,831		\$131,145	\$5,129,605
17	19	Rents							\$0	\$333,115
18	20	General Office Expense						\$31,533	\$31,533	\$1,805,353
19	21	Miscellaneous		\$0					-\$911,568	\$9,122,088
20	25	Maintenance - Other	\$599,526						\$550,842	\$9,741,179
21										
22		Total Operations and Maintenance	\$599,526	\$0	\$114,314	\$0	\$16,831	\$31,533	\$3,614,302	\$126,029,946
23										
24	27	Depreciation				\$7,753,645			\$7,753,645	\$30,023,171
25	28	Amortization							-\$4,307,643	\$500,278
26										
27		Total Depreciation and Amortization	\$0	\$0	\$0	\$7,753,645	\$0	\$0	\$3,446,002	\$30,523,449
28										
29	29a	Property Taxes							\$664,508	\$14,155,043
30	29b	Payroll taxes							-\$74,546	\$2,067,415
31	29c	Gross Receipts Taxes							\$328,712	\$2,006,635
32	29d	Other General Taxes							\$0	\$447,806
33										
34		Total Taxes other than income	\$0	\$0	\$0	\$0	\$0	\$0	\$918,674	\$18,676,900
35										
36										
37										
38										
39										
40										
41										